



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF PEWAUKEE WATER UTILITY**Utility Address:** W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044**When was utility organized?** 4/14/1977**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEFF WEIGEL**Title:** PUBLIC WORKS DIRECTOR**Office Address:**W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044**Telephone:** (262) 691 - 0804**Fax Number:** (262) 691 - 5720**E-mail Address:** weigel@pewaukee.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: HOWARD JEANSON**Title:** CPA**Office Address:** ROTROFF JEANSON & COMPANY, SCW239 N1690 BUSSE ROAD
WAUKESHA, WI 53188**Telephone:** (262) 523 - 4090**Fax Number:** (262) 523 - 4093**E-mail Address:** howard@rotroffjeanson.com

President, chairman, or head of utility commission/board or committee:

Name: JEFF NOWAK**Title:** MAYOR**Office Address:**W240 W3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044**Telephone:** (262) 691 - 0770**Fax Number:** (262) 691 - 1798**E-mail Address:** nowak@pewaukee.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: ROTROFF JEANSON & COMPANY, SC
W239 N1690 BUSSE ROAD
WAUKESHA, WI 53188

Telephone: (262) 523 - 4090**Fax Number:** (262) 523 - 4093**E-mail Address:** howard@rotroffjeanson.com**Date of most recent audit report:****Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: JANE MUELLER**Title:** SUPERINTENDENT**Office Address:**

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804**Fax Number:** (262) 691 - 5720**E-mail Address:** jmueller@pewaukee.wi.us

Name of utility commission/committee: DEPARTMENT OF PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:

MARILYN BRIEST, COMMISSIONER
JAMES ENGMAN, COMMISSIONER
DONALD JONES, COMMISSIONER
JEFF NOWAK, MAYOR
DAVID SWAN, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,531,546	926,827	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	674,118	606,769	2
Depreciation Expense (403)	459,107	447,859	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	300,437	304,081	5
Total Operating Expenses	1,433,662	1,358,709	
Net Operating Income	97,884	(431,882)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,884	(431,882)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	413,361	504,781	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	208,763	420,251	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	622,124	925,032	
Total Income	720,008	493,150	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	720,008	493,150	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	453,339	477,613	14
Amortization of Debt Discount and Expense (428)	32,897	29,638	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	486,236	507,251	
Net Income	233,772	(14,101)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,715,333	2,729,434	20
Balance Transferred from Income (433)	233,772	(14,101)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,949,105	2,715,333	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER UTILITY NET INCOME	413,361	3
Total (Acct. 417):	413,361	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CERTIFICATES OF DEPOSIT, STATE OF WISCONSIN		5
INVESTMENT POOL AND BANK ACCOUNTS	171,410	6
INTEREST ON SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	37,353	7
Total (Acct. 419):	208,763	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,531,546	0	0	0	1,531,546	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,531,546	0	0	0	1,531,546	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	86,385	51,109	137,494	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	26,996	31,630	58,626	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,569		5,569	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	82,739	(82,739)	0	18
All other accounts			0	19
Total Payroll	201,689	0	201,689	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	21,797,536	21,316,148	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,423,940	2,992,350	2
Net Utility Plant	18,373,596	18,323,798	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	33,866,303	32,323,328	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,924,081	5,072,352	4
Net Nonutility Property	27,942,222	27,250,976	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,089,561	2,232,331	6
Special Funds (125)	0	0	7
Total Other Property and Investments	30,031,783	29,483,307	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,631,182	7,486,095	8
Temporary Cash Investments (132)	1,044,484	2,000,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	272,862	170,023	11
Other Accounts Receivable (143)	676,340	616,991	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	503,696	198,439	14
Materials and Supplies (150)	3,568	3,295	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	580	17,725	17
Total Current and Accrued Assets	11,132,712	10,492,568	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	150,882	183,779	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	15,177	54,321	20
Total Deferred Debits	166,059	238,100	
Total Assets and Other Debits	59,704,150	58,537,773	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	23,316	23,316	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,949,105	2,715,333	23
Total Proprietary Capital	2,972,421	2,738,649	
LONG-TERM DEBT			
Bonds (221)	11,015,001	11,546,088	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	596,929	630,441	26
Total Long-Term Debt	11,611,930	12,176,529	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	383,491	433,873	28
Payables to Municipality (233)	387,856	387,272	29
Customer Deposits (235)	159	1,881	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	55,790	58,285	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	827,296	881,311	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	448,711	458,452	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	448,711	458,452	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	43,843,792	42,282,832	41
Total Liabilities and Other Credits	59,704,150	58,537,773	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	21,787,076	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	10,460				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	21,797,536	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,423,940	0	0	0	10
Total Accumulated Provision	3,423,940	0	0	0	
Net Utility Plant	18,373,596	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,992,350				2,992,350	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	459,107				459,107	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	18,219				18,219	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	477,326	0	0	0	477,326	13
Debits during year						14
Book cost of plant retired	45,736				45,736	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	45,736	0	0	0	45,736	19
Balance End of Year	3,423,940	0	0	0	3,423,940	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	32,323,328	1,668,615	125,640	33,866,303	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	32,323,328	1,668,615	125,640	33,866,303	
Less accum. prov. depr. & amort. (122)	5,072,352	851,729		5,924,081	3
Net Nonutility Property	27,250,976	816,886	125,640	27,942,222	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,568	3,295	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	3,568	3,295	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994	2,363	428	2,377	1
1995	4,516	428	17,112	2
2001	26,018	428	131,393	3
Total			150,882	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	23,316	1
Changes during year (explain):		
NONE		2
Balance end of year	23,316	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CORPORATE PURPOSE BONDS 1994	12/01/1994	12/01/2004	6.05%	666,308	1
CORPORATE PURPOSE BONDS 1995	09/01/1995	06/01/2011	5.17%	2,000,000	2
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.21%	6,748,693	3
CORPORATE REFUNDING BONDS 2001	03/15/2001	12/01/2010	4.18%	1,600,000	4
Total Bonds (Account 221):				11,015,001	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTES 1998	04/09/1998	05/01/2016	3.16%	596,929	1
Total for Account 224				<u>596,929</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,550	2
Charged electric department expense		3
Charged sewer department expense	4,634	4
Other (explain):		
NONE		5
Total Accruals and other credits	17,184	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	15,585	7
PSC Remainder Assessment	1,599	8
Other (explain):		
NONE		9
Total payments and other debits	17,184	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CORPORATE PURPOSE BONDS 1994	3,529	41,219	42,350	2,398	1
CORPORATE PURPOSE BONDS 1995	8,846	105,941	106,150	8,637	2
SEWER SYSTEM REVENUE BONDS	37,067	221,395	222,401	36,061	3
CORPORATE PURPOSE REFUNDING BONDS 2001	5,615	67,322	67,383	5,554	4
Subtotal	55,057	435,877	438,284	52,650	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTES 1992	0			0	6
NONE	0			0	7
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	3,228	17,462	17,550	3,140	8
Subtotal	3,228	17,462	17,550	3,140	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	58,285	453,339	455,834	55,790	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	18,622,853	0	0	23,659,979	0	42,282,832	1
Add credits during year:							
For Services	37,706			67,931		105,637	2
For Mains	412,850			465,942		878,792	3
Other (specify):							
HYDRANTS	51,030					51,030	4
SEWAGE LIFT STATION				35,885		35,885	5
RESERVE CAPACITY ASSESSMENTS	221,007			268,609		489,616	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	19,345,446	0	0	24,498,346	0	43,843,792	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,089,561	2
Total (Acct. 124):	2,089,561	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	272,862	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	272,862	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	625,626	9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM DEVELOPERS AND CONTRACTORS	50,714	11
Total (Acct. 143):	676,340	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		12
DELINQUENT INVOICES PLACED ON THE 2002 TAX ROLL	242,672	13
BALANCE DUE FOR 2002 PUBLIC FIRE PROTECTION	180,835	14
CITY ROAD PROJECT INCLUDED WITH UTILITY PROJECT AND		15
PAID FOR BY UTILITY	68,845	16
BALANCE DUE FOR SPECIAL ASSESSMENTS PLACED ON 2001 TAX ROLL	11,344	17
Total (Acct. 145):	503,696	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL		20
FUTURE SYSTEM EXPANSION	15,177	21
Total (Acct. 183):	15,177	
Payables to Municipality (233):		
2002 PROPERTY TAX EQUIVALENT	287,887	22
EXPENSES PAID BY THE CITY ON THE UTILITY'S BEHALF INCLUDING:		23
- WAGES AND SALARIES	52,152	24
- EMPLOYEE INSURANCE AND BENEFITS	33,692	25
- OPERATING EXPENSES	14,125	26
Total (Acct. 233):	387,856	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	21,517,542	0	0	0	21,517,542	1
Materials and Supplies	3,431	0	0	0	3,431	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,208,145	0	0	0	3,208,145	4
Customer Advances for Construction	273,492				273,492	5
Contributions in Aid of Construction	18,984,149	0	0	0	18,984,149	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(944,813)	0	0	0	(944,813)	
Net Operating Income	97,884	0	0	0	97,884	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,832,219	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,855,535	
Net Income		
Net Income	233,772	5
Percent Return on Proprietary Capital	8.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

In 2001 the Utility applied and received approval from the Public Service Commission to increase its water rates. The overall increase in rates of 62% was based upon a 7.5% return on its net investment base and became effective January 1, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Customer Accounts Receivable (142):

The Utility's accounts receivable from its water customers increased 60%, from \$170,023 at December 31, 2001 to \$272,862 at December 31, 2002. The primary reason for increase was due to an application to and approval by the Public Service Commission to increase Utility rates beginning January 1, 2002. The increase in general service charges was 61%.

Other Deferred Debits (183): The Utility has accumulated approximately \$15,000 in engineering design fees for a future water system expansion in the Hill-n-Dale subdivision.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,524,764	1
Total Sales of Water	1,524,764	
Other Operating Revenues		
Forfeited Discounts (470)	3,662	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,120	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,782	
Total Operating Revenues	1,531,546	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,042	8
Pumping Expenses (620-625)	186,934	9
Water Treatment Expenses (630-635)	62,411	10
Transmission and Distribution Expenses (640-655)	142,259	11
Customer Accounts Expenses (901-904)	15,399	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	253,073	14
Total Operation and Maintenance Expenses	674,118	
Other Operating Expenses		
Depreciation Expense (403)	459,107	15
Amortization Expense (404-407)		16
Taxes (408)	300,437	17
Total Other Operating Expenses	759,544	
Total Operating Expenses	1,433,662	
NET OPERATING INCOME	97,884	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	33	1,549	3,120	1
Commercial	7	310	5,582	2
Industrial				3
Total Unmetered Sales to General Customers (460)	40	1,859	8,702	
Metered Sales to General Customers (461)				
Residential	2,202	185,277	624,494	4
Commercial	371	162,531	390,780	5
Industrial	75	41,017	96,335	6
Total Metered Sales to General Customers (461)	2,648	388,825	1,111,609	
Private Fire Protection Service (462)	144		49,337	7
Public Fire Protection Service (463)	1		352,290	8
Other Sales to Public Authorities (464)	5	840	2,826	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,838	391,524	1,524,764	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	352,290	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	352,290	
Forfeited Discounts (470):		
Customer late payment charges	3,662	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,662	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER TOWER TO TELEPHONE COMPANY	3,120	8
Total Rents from Water Property (472)	3,120	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,149	3
Maintenance of Water Source Plant (605)	8,893	4
Total Source of Supply Expenses	14,042	
PUMPING EXPENSES		
Operation Labor (620)	14,145	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	138,079	7
Operation Supplies and Expenses (623)	9,329	8
Maintenance of Pumping Plant (625)	25,381	9
Total Pumping Expenses	186,934	
WATER TREATMENT EXPENSES		
Operation Labor (630)	8,442	10
Chemicals (631)	37,351	11
Operation Supplies and Expenses (632)	9,775	12
Maintenance of Water Treatment Plant (635)	6,843	13
Total Water Treatment Expenses	62,411	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	52,599	14
Operation Supplies and Expenses (641)	29,789	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,544	16
Maintenance of Mains (651)	45,368	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	4,098	19
Maintenance of Hydrants (654)	2,222	20
Maintenance of Other Plant (655)	6,639	21
Total Transmission and Distribution Expenses	142,259	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	11,199	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	4,200	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,399	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,109	27
Office Supplies and Expenses (921)	5,765	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	112,196	30
Property Insurance (924)	1,161	31
Injuries and Damages (925)	4,121	32
Employee Pensions and Benefits (926)	43,570	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,174	35
Transportation Expenses (933)	29,205	36
Maintenance of General Plant (935)	772	37
Total Administrative and General Expenses	253,073	
Total Operation and Maintenance Expenses	674,118	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		287,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		287,887	
Social Security	BASED UPON ACTUAL WAGES	10,951	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,599	4
Other (specify): NONE			5
Total tax expense		300,437	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230425				3
County tax rate	mills		2.965168				4
Local tax rate	mills		3.145970				5
School tax rate	mills		12.182089				6
Voc. school tax rate	mills		1.624154				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.147806				10
Less: state credit	mills		1.657363				11
Net tax rate	mills		18.490443				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.145970				14
Combined School Tax Rate	mills		13.806243				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.952213				17
Total Tax Rate	mills		20.147806				18
Ratio of Local and School Tax to Total	dec.		0.841393				19
Total tax net of state credit	mills		18.490443				20
Net Local and School Tax Rate	mills		15.557720				21
Utility Plant, Jan. 1	\$	21,316,148	21,316,148				22
Materials & Supplies	\$	3,295	3,295				23
Subtotal	\$	21,319,443	21,319,443				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	21,319,443	21,319,443				26
Assessment Ratio	dec.		0.867960				27
Assessed Value	\$	18,504,424	18,504,424				28
Net Local & School Rate	mills		15.557720				29
Tax Equiv. Computed for Current Year	\$	287,887	287,887				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	287,887					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,013,713		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,190,320	0	
PUMPING PLANT			
Land and Land Rights (320)	211,052		12
Structures and Improvements (321)	2,334,635		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	718,650	23,532	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569		20
Total Pumping Plant	3,413,906	23,532	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,350		23
Total Water Treatment Plant	23,350	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,013,713	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,190,320	
PUMPING PLANT				
Land and Land Rights (320)			211,052	12
Structures and Improvements (321)			2,334,635	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	34,546		707,636	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			149,569	20
Total Pumping Plant	34,546	0	3,402,892	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,350	23
Total Water Treatment Plant	0	0	23,350	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	11,557,468	405,012	27
Fire Mains (344)	0		28
Services (345)	1,878,508	34,768	29
Meters (346)	313,099	39,919	30
Hydrants (348)	1,539,424	49,865	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,354,298	529,564	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	20,227	325	35
Computer Equipment (391.1)	20,787	7,212	36
Transportation Equipment (392)	124,893	24,170	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)	0		45
Total General Plant	266,135	31,707	
Total utility plant in service directly assignable	21,248,009	584,803	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,248,009	584,803	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,065,799	26
Transmission and Distribution Mains (343)			11,962,480	27
Fire Mains (344)			0	28
Services (345)	3,456		1,909,820	29
Meters (346)	7,734		345,284	30
Hydrants (348)			1,589,289	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,190	0	16,872,672	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			20,552	35
Computer Equipment (391.1)			27,999	36
Transportation Equipment (392)			149,063	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			175	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			24,704	43
Miscellaneous Equipment (398)			75,349	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	297,842	
Total utility plant in service directly assignable	45,736	0	21,787,076	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	45,736	0	21,787,076	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,676	34,676	1
February			29,870	29,870	2
March			31,603	31,603	3
April			32,372	32,372	4
May			36,547	36,547	5
June			40,779	40,779	6
July			70,901	70,901	7
August			52,048	52,048	8
September			42,268	42,268	9
October			34,650	34,650	10
November			30,522	30,522	11
December			29,525	29,525	12
Total annual pumpage	0	0	465,761	465,761	
Less: Water sold				391,524	13
Volume pumped but not sold				74,237	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				10,488	16
Volume related to equipment/system malfunction				1,220	17
Non-utility volume NOT included in water sales				609	18
Total volume not sold but accounted for				12,317	19
Volume pumped but unaccounted for				61,920	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,846	23
Date of maximum: 7/7/2002					24
Cause of maximum:					25
In addition to there being dry weather conditions, it was also a holiday weekend and many people were home watering their lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				782	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,810,595	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W272 N2548 APPLETREE LN AX 416		182	8	76,320	Yes	1
WELL-W239 N2240 PEWAUKEE RD AY 366		340	16	403,200	Yes	2
WELL-W240 N3065 PEWAUKEE RD BH 442		1,200	12	590,400	Yes	3
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	800,000	Yes	4
WELL-W272 N2548 APPLETREE LN BO 775		1,248	10	190,080	Yes	5
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	720,000	Yes	6
WELL-N20 W22040 NORTH AVE	KW 576	340	16	456,480	Yes	7
WELL-N22 W26312 DEERHAVEN RI	KW 578	1,180	16	864,000	Yes	8
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,224,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	BH 442	BH 443	BO 775	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	2000	2000	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	410	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	10
Year Installed	2000	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	KW 576	15
Purpose	S	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1989	2001	2001	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	50	500	21
Pump Motor or Standby Engine Mfr	FORD	FRANKLIN	G.E.	23
Year Installed	1989	2001	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	3	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	G	H	J	1
Location	AY 366	FN 814	BH 443	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	GRUNDFOS	AMERICAN TURBINE	AURORA	5
Year Installed	2002	1993	1982	6
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	350	400	760	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTORS	U.S. ELECTRIC	9
Year Installed	2002	1993	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	75	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	K	L	M	13
Location	BH 443	BH 443	BO 775	14
Purpose	B	S	B	15
Destination	D	D	D	16
Pump Manufacturer	AURORA	AURORA	FAIRBANKS MFG	17
Year Installed	1982	1982	1989	18
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	19
Actual Capacity (gpm)	603	603	526	20
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WAUKESHA ENGINE	G.E.	21
Year Installed	1982	1982	1989	22
Type	ELECTRIC	NATURAL GAS	ELECTRIC	23
Horsepower	60	60	40	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	N	O	P	1
Location	BO 775	KW 576	KW 576	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	AURORA	AURORA	5
Year Installed	1989	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	460	750	750	8
Pump Motor or Standby Engine Mfr	G.E.	MARATHON	MARATHON	10
Year Installed	1989	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Q	R	S	14
Location	FN 814	FN 814	FN 814	15
Purpose	B	B	B S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1993	1993	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	254	254	1,500	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	FORD	23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	25	25	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	T	U	V	1
Location	KW 578	KW 578	LK 033	2
Purpose	P	S	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	GOULDS	ESO	5
Year Installed	1997	1997	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	580	580	875	8
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	EXODYNE	10
Year Installed	1997	1997	2000	11
Type	ELECTRIC	DIESEL	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W			14
Location	CB 343			15
Purpose	S			16
Destination	R D			17
Pump Manufacturer	ONAN			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1994			24
Type	DIESEL			25
Horsepower	380			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1974	1982	1989	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	158	0	0	10
				11
Total capacity in gallons (actual)	250,000	300,000	70,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1989	1992	1993	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	79	0	0	10
				11
Total capacity in gallons (actual)	650,000	233,000	200,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,443	0	0	0	38,443	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	113,541	3,140	0	0	116,681	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	120,466	4,802	0	0	125,268	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
Total Within Municipality			329,027	7,942	0	0	336,969	
Total Utility			329,027	7,942	0	0	336,969	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,761	0	3	0	1,758	203	1
M	1.250	100	42	0	0	142	51	2
M	1.500	290	0	1	0	289	33	3
P	2.000	1	0	0	0	1		4
M	2.000	252	0	1	0	251	31	5
M	3.000	1	0	0	0	1		6
P	4.000	5	1	0	0	6	2	7
P	6.000	35	3	0	0	38	0	8
P	8.000	8	0	0	0	8	2	9
M	10.000	5	0	0	0	5		10
P	10.000	2	0	0	0	2		11
Total Utility		2,460	46	5	0	2,501	322	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,306	132	79	0	2,359	73	1
1.000	227	48	28	0	247	20	2
1.500	56	9	0	0	65	10	3
2.000	49	13	2	0	60	16	4
3.000	13	2	0	0	15	2	5
4.000	4	0	0	0	4	1	6
Total:	2,655	204	109	0	2,750	122	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,231	81	18	1	28	0	2,359	1
1.000	9	172	25	3	38	0	247	2
1.500	0	48	15	0	2	0	65	3
2.000	0	47	10	2	1	0	60	4
3.000	0	9	6	0	0	0	15	5
4.000	0	3	1	0	0	0	4	6
Total:	2,240	360	75	6	69	0	2,750	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	803	22			825	2
Total Fire Hydrants	803	22	0	0	825	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 826

Number of distribution system valves end of year: 1,574

Number of distribution valves operated during year: 475

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

The Utility's operating revenues increased from \$900,355 in 2001 to \$1,524,764 in 2002. The primary reason for the increase was the application to and subsequent approval by the Public Service Commission to increase Utility rates beginning January 1, 2002.

The overall increase in annual revenues due to increased rates was 62%: this was comprised of a 61% increase in general service charges and a 64% increase for fire protection charges.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SOURCE OF SUPPLY EXPENSES

Maintenance of Water Source Plant (605):

In 2002 the Utility repaired well equipment at the Green Road well.

PUMPING EXPENSES

Maintenance of Pumping Plant (625):

In 2002 the Utility replaced a solid-state starter at the Appletree Lane pump. In addition it also repaired pump equipment at various other pump stations. This contrasted to 2001 when virtually no pump equipment repairs were necessary.

WATER TREATMENT EXPENSES

Operation Supplies and Expense (632):

In 2002 the EPA mandated that the Utility test all wells for radium. The cost for these tests approximated \$5,400.

Maintenance of Water Treatment Plant (635):

The Utility made repairs to all of the chemical pumps at its well sites during 2002.

Maintenance of Hydrants (654):

There were no major hydrant repairs as there were in prior years.

CUSTOMER ACCOUNTS EXPENSES

Meter Reading Labor (901):

The Utility hired another employee in 2002 whose responsibilities included reading customer meters.

ADMINISTRATIVE AND GENERAL EXPENSES

Outside Services Employed (923):

These expenses increased by approximately \$68,900 over the prior year. During the 2002 the Utility incurred \$83,000 in preliminary design expenses associated with two projects that were eventually determined to be unfeasible. In addition the Utility spent approximately \$8,900 to review the impact of a county road project on existing watermain in the road right-of-way.

Regulatory Commission Expenses (928):

In 2001 the Utility went through a rate case, there was no such expense in 2002.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extension. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of .5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of their connection to the system.

Water Services (Page W-16)

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals is included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

Size 3/4" to 1"	Lesser of actual cost or \$750
Size greater than 1"	Actual cost of lateral installation

The utility contracts for the installation of such service laterals.

During 2002 local developers also installed 42 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$36,662.
